

**ABSTRACT OF THE DISCLOSURE**

In a process for forming L-shaped sidewall spacers for a conductive line element, such as a gate electrode structure, the sacrificial spacers are formed of a material having a similar etch behavior as the material of the finally obtained L-shaped spacer, thereby improving tool utilization and reducing process complexity compared to conventional processes. In one particular embodiment, a spacer layer stack is provided having a first etch stop layer, a first spacer layer, a second etch stop layer, and a second spacer layer, wherein the first and second spacer layers are comprised of silicon nitride.